STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 144 VEVAY, INDIANA

January 1, 2004 to December 31, 2004

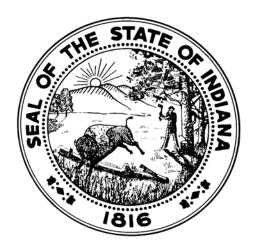


TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Officials | 2 |
| Independent Accountant's Report | 3 |
| Schedule of Collections and Distributions. | 4 |
| Notes to Schedule of Collections and Distributions | 5 |
| Statistical Information | 6 |
| Exit Conference | 7 |

OFFICIALS

| Office | <u>Official</u> | <u>Term</u> |
|--|---|--|
| Chairman, Bureau of Motor Vehicles Commission | Gerald Coleman Mary DePrez Joel Silverman | 01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09 |
| Branch Manager | Patricia L. Griffin | 01-01-04 to 12-31-05 |



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 144 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 15, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 144 VEVAY, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2004 to December 31, 2004

| | Amount |
|-----------|-----------|
| | |
| \$ | 835,218 |
| | 430,632 |
| | 30,483 |
| | 29,617 |
| <u>\$</u> | 1,325,950 |
| | |
| \$ | 704,979 |
| | 517,835 |
| | 103,136 |
| \$ | 1,325,950 |
| | <u> </u> |

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 144 VEVAY, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual non interest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 144 VEVAY, INDIANA STATISTICAL INFORMATION

January 1, 2004 to December 31, 2004

| Transactions Processed | Quantity |
|-------------------------------------|----------|
| Vehicle registrations: | |
| Passenger | 4,419 |
| Motorcycle | 209 |
| RV (housecar) | 125 |
| Light truck | 2,920 |
| Other truck | 63 |
| Farm truck | 207 |
| Tractor | 16 |
| Trailer | 1,103 |
| Semitrailer | 88 |
| School and church bus | 24 |
| Other bus | 4 |
| Other | 3 |
| Total vahiala vanistustiana | 0.404 |
| Total vehicle registrations | 9,181 |
| | |
| Drivers licenses and permits: | 4 00 4 |
| Drivers licenses/learners permits | 1,394 |
| CDL licenses/CDL permits | 90 |
| Placards | 138 |
| Other | 676 |
| Total drivers licenses and permits | 2,298 |
| Total alivere liestices and permits | 2,200 |
| Titles: | |
| Vehicles | 2,841 |
| Watercraft | 41 |
| vatororart | |
| Total titles | 2,882 |
| | |
| Total watercraft registrations | 297 |
| v | |

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 144 VEVAY, INDIANA EXIT CONFERENCE

The contents of this report were discussed on November 15, 2005, with Patricia L. Griffin, Branch Manager. Our examination disclosed no material items that warrant comment at this time.